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By: **St. Mary's County Delegation**  
Introduced and read first time: March 8, 2004  
Assigned to: Rules and Executive Nominations

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A BILL ENTITLED

1 AN ACT concerning

2 **St. Mary's County - Property Tax - Credit for Individuals over Age 70**

3 FOR the purpose of authorizing the governing body of St. Mary's County to grant, by  
4 law, a tax credit against the county property tax imposed on real property owned  
5 by individuals of at least a certain age; and authorizing the governing body of St.  
6 Mary's County to provide, by law, for the amount of the tax credit and any other  
7 provision necessary to carry out the credit.

8 BY adding to  
9 Article - Tax - Property  
10 Section 9-320(c)  
11 Annotated Code of Maryland  
12 (2001 Replacement Volume and 2003 Supplement)

13 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
14 MARYLAND, That the Laws of Maryland read as follows:

15 **Article - Tax - Property**

16 9-320.

17 (C) (1) THE GOVERNING BODY OF ST. MARY'S COUNTY MAY GRANT, BY LAW,  
18 A PROPERTY TAX CREDIT AGAINST THE COUNTY PROPERTY TAX IMPOSED ON REAL  
19 PROPERTY OWNED BY AN INDIVIDUAL AT LEAST 70 YEARS OLD.

20 (2) THE GOVERNING BODY OF ST. MARY'S COUNTY MAY PROVIDE, BY  
21 LAW, FOR:

22 (I) THE AMOUNT OF THE TAX CREDIT UNDER THIS SECTION; AND

23 (II) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE  
24 CREDIT UNDER THIS SECTION.

25 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
26 June 1, 2004.